



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of Nonconventional Source Production Credit Reference Price for Calendar Year 2014

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the reference price for the nonconventional source production credit for calendar year 2014. The credit period for nonconventional source production credit ended on December 31, 2013 for facilities producing coke or coke gas (other than from petroleum based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under section 43, the marginal well production credit under section 45I, and the percentage depletion in case of oil and natural gas produced from marginal properties under section 613A.

DATES: The reference price under section 45K(d)(2)(C) for calendar year 2014 applies for purposes of sections 43, 45I, and 613A for taxable year 2015.

REFERENCE PRICE: The reference price under section 45K(d)(2)(C) for calendar year 2014 is \$87.39.

FOR FURTHER INFORMATION CONTACT:

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